

WHAT IS CLAIMED IS:

1. A computing method for accounting, comprising:

(a) the first step of installing and storing spreadsheet software capable of creating accounting screens each of which is a matrix of cells including input setting cells and output displaying cells;

(b) the second step of storing functional formulas and/or operational expressions for use in determining, based on numerical values entered in the input setting cells, numerical values to be displayed in the output displaying cells;

(C) the third step of calling the accounting screens of at least N different kinds to develop and arrange the same on the display;

(d) the fourth step of entering a given numerical value in a predetermined input setting cell; and

(e) the fifth step of performing predetermined computations, based on the entered, given numerical value, according to the functional formulas and/or operational expressions to display numerical values indicative of the computation results in predetermined output displaying cells so as to complete each of the accounting screens.

2. A computing method for accounting as set forth in claim 1, wherein said fourth step is executed for each unit of transaction at the time of conducting the transaction.

*Sub 1 >*  
3. A computing method for accounting as set forth in claim 1, wherein N is eight.

4. A computing method for accounting as set forth in

claim 1, wherein said accounting screens include a first screen for entering occurrence of a flow of money.

5. A computing method for accounting as set forth in claim 1, wherein said accounting screens include a second screen for entering occurrence of a flow of things.

6. A computing method for accounting as set forth in claim 1, wherein said accounting screens include a third screen for displaying the state of merchandise management.

7. A computing method for accounting as set forth in claim 1, wherein said accounting screens include a fourth screen for displaying the state of customer management.

8. A computing method for accounting as set forth in claim 1, wherein said accounting screens include a fifth screen for displaying the amount listed by title of expense, debit and credit accounts.

9. A computing method for accounting as set forth in claim 1, wherein said accounting screens include a sixth screen for displaying closing account or the settlement of accounts.

10. A computing method for accounting as set forth in claim 1, wherein said accounting screens include a seventh screen for displaying a statement of accounts written in a predetermined form.

11. A computing method for accounting as set forth in claim 1, wherein said accounting screens include an eighth screen for displaying the state of business ratio analysis.

12. A computing method for accounting as set forth in claim 2, further comprising:

- B-1  
B-2*
- (f) the sixth step of creating a second file in addition to a first file in which all the accounting screens completed through said first to fifth steps is stored;
  - (g) the seventh step of calling the second file after the first file is stored and printed out to spread and arrange the same before the first file is restarted;
  - (h) the eighth step of performing predetermined computations, based on the accounting principle, for the first file restarted in said seventh step; and
  - (i) the ninth step of combining or merging the first file, for which the computations have been performed in said eighth step, into the second file spread and arranged in said seventh step so that the final state of the first file will be handed down to the second file.
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